



Substitute House Bill No. 5239

Public Act No. 18-102

AN ACT CONCERNING ELIGIBILITY FOR CERTAIN VETERANS' PROPERTY TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsections (a) to (c), inclusive, of section 12-81f of the general statutes are repealed and the following is substituted in lieu thereof (*Effective October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018*):

(a) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (19) of section 12-81 shall be entitled to an additional exemption, provided such veteran's qualifying income does not exceed (1) the applicable maximum amount as provided under section 12-81l, or (2) an amount established by the municipality, [not exceeding] provided such amount shall not be less than the applicable maximum amount under [said] section 12-81l. [by more than twenty-five thousand dollars.] The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and, at the option of the municipality, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

Substitute House Bill No. 5239

(b) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (20) of section 12-81 shall be entitled to an additional exemption, provided such veteran's qualifying income does not exceed (1) the applicable maximum amount as provided under section 12-81*l*, or (2) an amount established by the municipality, [not exceeding] provided such amount shall not be less than the applicable maximum amount under [said] section 12-81*l*. [by more than twenty-five thousand dollars.] The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and shall be in an amount not less than three thousand dollars of such assessed value.

(c) Any municipality, upon approval by its legislative body, may provide that any veteran's surviving spouse entitled to an exemption from property tax in accordance with subdivision (22) of section 12-81 shall be entitled to an additional exemption, provided such surviving spouse's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person as provided under section 12-81*l*, or (2) an amount established by the municipality, [not exceeding] provided such amount shall not be less than the applicable maximum amount under [said] section 12-81*l*. [by more than twenty-five thousand dollars.] The exemption provided for under this subsection shall be applied to the assessed value of an eligible surviving spouse's property and, at the municipality's option, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

Sec. 2. Subsection (a) of section 12-81*jj* of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018*):

(a) Any municipality, upon approval by its legislative body, may

Substitute House Bill No. 5239

provide that any veteran, as defined in subsection (a) of section 27-103, which veteran is a resident of such municipality and ineligible for an exemption from property tax under subdivisions (19) to (21), inclusive, of section 12-81, shall be entitled to an exemption from property tax, provided such veteran's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person, as provided under section 12-81~~l~~, or (2) an amount established by the municipality, [not exceeding] provided such amount shall not be less than the applicable maximum amount under section 12-81~~l~~. ~~[by more than twenty-five thousand dollars.]~~ The exemption provided for under this section shall be applied to the assessed value of any such veteran's property and, at the municipality's option, may be in an amount up to five thousand dollars or in an amount up to five per cent of such assessed value.

Approved June 7, 2018